Specifications for

Substitute Forms of Louisiana Resident Individual Income Tax Return IT-540 (SD and 2D) – 2008 Tax Year

General Information - The 2008 Louisiana Resident Individual Income Tax Return (IT-540) is a scannable form processed on high-speed scanners. Substitute computer-generated forms of this return must incorporate a scanband in a fixed format. The scanband is to be formatted to fit onto a single side of one sheet. Accompanying schedules are to be formatted to fit on separate sheets. The exact positioning for each line item in the scanband is listed in these specifications. Punctuation should NOT be printed in the scanband. Signature(s) of the taxpayer(s) on substitute forms must be original.

Paper Requirements - The minimum paper weight used should be 20-pound bond. Recycled paper should not be used. Customers should be instructed on the minimum requirements.

Inks - Black, non-MICR ink must be used to print the return.

Line and Position Numbers - Line numbers are based on 6 lines per vertical inch (pica spacing)—66 lines per 11-inch page. Position numbers are based on 10 characters per horizontal inch (10-pitch spacing)—85 characters per 8½-inch page.

Fonts - The only acceptable font for the scanband area is 12-point Courier (10 characters per inch). It is requested that this font be set as the default.

Document Identification Numbers - The document identification number must print on Line 62, Positions 74-77. The number must be in 12-point Courier font. The document identification numbers for the forms must be produced by the software company that programs the variable information. The 4-digit document number should print when the return is printed on the customer's printer. This number should not be hard-coded.

Barcodes - A "three of nine" type barcode shall be used on the returns and schedules. The series of lines composing the barcode must be at least ¼ inch in height. The barcode must be placed ½ inch from the bottom edge on Line 63 and ½ inch from the left edge of the page in Position 6. The barcode on each form shall represent the document identification number plus a designated alpha character. The characters that the barcode represents should not be printed with the barcode. The document identification numbers and barcodes on the schedules do not change between the substitute and 2D forms.

	Subs	stitute	2	2-D
Form/Schedule	Doc. ID	<u>Barcode</u>	Doc. ID	<u>Barcode</u>
Resident Return (IT-540)	6982	6982P	6988	6988V
Schedules E and F	6984	6984R	6984	6984R
Schedules H and G	6985	6985S	6985	6985S
Refundable Child Care Credit Worksheet	6917	6917	6917	6917
Refundable School Readiness Credit Worksheet	6930	6930	6930	6930
LA EIC and Property Insurance Credit Worksheets	6931	6931	6931	6931

NOTE: There is no alpha character on the barcodes for the worksheets.

Reference Mark around Document Identification Number

- Print a 2-point, ½-inch, vertical line stretching between and inclusive of Lines 61 and 63 (½" from bottom edge) and positioned between Positions 80 and 81 (½" from right edge).
- Print a 2-point ½-inch, horizontal line stretching between and inclusive of Positions 76 and 80 (½" from right edge) and positioned between Lines 60 and 61 (1" from bottom edge).

Reference Marks around Scanband Area

- Print a 2-point, ½-inch, vertical line stretching between and inclusive of Lines 24 and 26 and positioned between Positions 5 and 6 (½" from left edge).
- Print a 2-point, ½-inch, horizontal line stretching between and inclusive of Positions 6 and 10 (½" from left edge) and positioned between Lines 23 and 24.
- Print a 2-point, ½-inch, vertical line stretching between and inclusive of Lines 24 and 26 and positioned between Positions 80 and 81 (1/2" from right edge).
- Print a 2-point, ½-inch, horizontal line stretching between and inclusive of Positions 76 and 80 (½" from right edge) and positioned between Lines 23 and 24.

Address for Mailing Return and Payment - The address will be a variable field located on Lines 7-9, Positions 17-33. See the substitute forms IT-540 SD and IT-540 2D, which have grids to show placement.

Returns being submitted with a payment or indicating a balance due should be mailed to:

PO BOX 3550 BATON ROUGE LA 70821-3550

Return indicating a refund or no tax due should be mailed to:

PO BOX 3440 BATON ROUGE LA 70821-3440

Specific Positions outside the Scanband - The mark-sense indicators (alpha "O") for "Name Change", "Address Change", "Amended Return", and "Decedent" are areas outside of the scanband that will be read by the scanner. These areas outside of the scanband must be programmed in the specific manner and at the positions given below:

- The specific position for the change of name "O" is Line 11, Position 7.
- The specific position for the change of address "O" is Line 12, Position 7.
- The specific position for the amended return "O" is Line 13. Position 7.
- The specific position for the decedent return "O" is Line 14, Position 7.

Rectangular drawn mark-sense boxes are NOT to be used to mark these positions. The "Name Change", "Address Change", "Amended Return" and "Decedent" positions must be marked by use of an upper case alpha "O" (not the numeral zero) in 12-point Courier font. The "O" must be hard-coded into the form template and must be programmed so that it can be marked with "X" (uppercase) in order to denote changes.

Name and Address Area - The following data should be left-justified:

- The taxpayer's social security number must be printed on Line 15, Positions 6-14.
- The spouse's social security number must be printed on Line 15, Positions 17-25. If no spouse, zero-fill all 9 positions.
- The taxpayer's telephone number must be printed on Line 15, Positions 28-37.
- The taxpayer name must be printed on Line 16, Positions 6-40. Include the middle initial and suffix if applicable.
- The spouse's name must be printed on Line 17, Positions 6-40, if applicable. Include the middle initial and suffix if applicable. If no spouse, leave blank.
- The taxpayer's address must be printed on Lines 18-20, Positions 6-40. An address is required with "General Delivery" as the default.

Dependent Name Area - The first name, last name, social security number, relationship, and birthdate (mm/dd/yyyy) of each dependent should be printed on the lines provided at the top of the 1st page of the resident schedules (Doc. ID 6984). If the filing status is head of household, the name of the qualifying person must be printed on the line provided (under Line 5 on the return).

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Schedule and Worksheet Pages - If the taxpayer does not utilize any portion of a schedule or worksheet page, then that page should not be submitted with the return. If any portion of any of the schedule or worksheet pages is utilized, then that page should be submitted with the return.

Software Developer Identification Number - Each software developer who hard-codes the basic form template and/or soft-codes the program of the scanband area of the form, must have a four-digit software developer's identification number, approved by the Louisiana Department of Revenue. This number remains the same each year. This number **MUST** appear at the top left of the form and schedules and in the designated area of the scanband of the form as follows:

- For those who hard-code the basic form template, the software developer identification number should be printed on Line 9, Positions 6-9. On the schedule form, the software identification number should be hard-coded on Line 6, Positions 6-9.
- For those who soft-code the program of the scanband of the form, the number should be soft-coded, right-justified, zero-fill, in Column 2, Line 31, Positions 15-24.

General Information 3

Scanband area for the Resident Forms (IT-540 SD and IT-540 2D)

General Information - The read area in the scanband will be composed of one horizontal line and eight vertical columns. Four columns will have static printed text (Columns 1, 3, and part of 5 and 7), and six columns will be used for variable printed information (Columns 2, 4, 6, 8, and part of 5 and 7).

- Only 12-point Courier font (10 characters per inch) should be used.
- Both alpha and numeric entries will be accepted in the scanband. All alpha characters should be in upper case. All monetary entries must be positive, rounded to the nearest dollar, and with NO symbols, decimal points, commas, or any other punctuation. If value is negative, zero-fill field.
- No punctuation is allowed in any field.
- Right justify all data in each column, including dollar amounts, numeric entries, etc.
- Zero-fill all blank data areas, except areas used for the name and address codes (four positions each) in horizontal line area.
- The name and address codes should begin at the left most position allotted for these items and any
 position not used should be left BLANK. Punctuation and hyphens should be omitted and no position
 allotted for them.

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EXAMPLES: John Doe, 1234 Main Street = DOE_1234

John Deer, 123 Main Street = DEER123_
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- Print "0" to designate a negative response, and print "1" to designate a positive response, unless otherwise specified.
- The horizontal line area will occupy Line 26, positions 7-26, 30-38, 42-51, 55, 57, 59-63, 65, 68, 70, 72, 75 and 78.
- First vertical column will occupy Lines 29-54, positions 7-11.
- Second vertical column will occupy Lines 29-54, positions 15-24.
- Third vertical column will occupy Lines 29-54, positions 28-32.
- Fourth vertical column will occupy Lines 29-54, positions 36-43.
- Fifth vertical column will occupy Lines 29-54, positions 47-51.
- Sixth vertical column will occupy Lines 29-54, positions 55-62.
- Seventh vertical column will occupy Lines 29-53, positions 66-70.
- Eighth vertical column will occupy Lines 29-53, positions 74-80.

Specific Placement of Data in the Scanband - Resident Forms (IT-540 SD and IT-540 2D)

The following data must appear in the exact positions listed in the scanband on the resident form:

Horizontal Line Area

Field # of 2-D Barcode

- 7. Beginning month of fiscal year filer (Mark "00" if not applicable.)Line 26, positions 7-8
- 8. Ending month of fiscal year filer (Mark "00" if not applicable.)Line 26, positions 9-10

9.	Mark "1" if name has changed, mark "2" if address has changed, or mark "3" if both have changed. (Mark "0" if not applicable.)	Line 26,	position 11
10.	Mark "1" for an amended return (Mark "0" if not applicable.)	Line 26,	position 12
11.	Mark the appropriate number for the filing status.	Line 26,	position 13
	Single = 1 Married filing jointly = 2 Married filing separately = 3 Head of household = 4 Qualifying widow(er) = 5		
12.	Mark "1" for "Yourself - 65 or over". (Mark "0" if not applicable.)	Line 26,	position 14
13.	Mark "1" for "Spouse - 65 or over". (Mark "0" if not applicable.)	Line 26,	position 15
14.	Mark "1" for "Yourself - Blind". (Mark "0" if not applicable.)	Line 26,	position 16
15.	Mark "1" for "Spouse - Blind". (Mark "0" if not applicable.)	Line 26,	position 17
16.	Line 6C, Total Dependents	Line 26,	positions 18-19
17.	Line 6D, Total Exemptions Claimed	Line 26,	positions 20-21
18.	Check digit for first Social Security Number (Derived by Modulus 10 routine attached.)	Line 26,	position 22
19.	Check digit for second Social Security Number (Derived by Modulus 10 routine attached.)	Line 26,	position 23
20.	Check digit (Derived by Modulus 10 routine attached.) for all of the following: first Social Security Number, check digit, second Social Security Number, check digit, taxpayer name code, taxpayer address code (28 byte field)	Line 26,	position 24
21.	Check digit for Tax Balance Due Louisiana (from Line 50 of return, derived by Modulus 10 Routine attached.)	Line 26,	position 25
22.	Check digit for Refund (from Line 43 of return, derived by Modulus 10 routine attached.)	Line 26,	position 26
23.	Name code	Line 26,	positions 30-33
	Must be alpha, uppercase only, and derived from first four letters of last name. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted.		
	Name code examples: John Brown = BROW; John Bow = BOW		
	To convert the name code from alpha to numeric for check digit calculation, use the following conversion:		
	Letters A-I = 1-9 Letters J-R = 1-9 Letters S-Z = 2-9 Blank Spaces = 0		
24.	Address code	Line 26,	positions 34-37
	If alpha included, must be upper case and derived from first four positions, including blank spaces, of address. If address code is less		

than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted.

Address code examples: 1234 Main St. = 1234; 12 Main St. = 12_M; P.O. Box = PO B.

To convert the address code from alpha to numeric for check digit calculation, use the following conversion:

> Letters A-I = 1-9Letters J-R = 1-9Letters S-Z = 2-9Blank Spaces = 0

25. Mark "1" if Schedule E is utilized. (Mark "0" if not applicable.)Line 26, position 38 There should be a default to "Not a valid Schedule E" if Line 1 and Line 5C on Schedule E have the same Adjusted Gross Income. If Lines 1 and 5C are the same amount, the entire Schedule E should not be filed. A Schedule E is not necessary if there are no adjustments to income.

- 26. For daytime area code and telephone number of taxpayerLine 26, positions 42-51
- 27. Mark "1" for decedent taxpayer, "2" for decedent spouse, and "3" if both are deceased. (Mark "0" if not applicable.)Line 26, positions 55
- 28. Mark "1" if federal return not required. (Mark "0" if not applicable.) If "1" is marked, Line 7 must be "0."Line 26, position 57
- 29. If "1" is marked in position 57, enter the wages from the W2. (Mark "0" if not applicable.)Line 26, positions 59-63
- 30. Consumer Use Tax Mark "1" if no use tax. Mark "2" if amount from worksheet. (Must be "1" or "2")Line 26, position 65
- 31. Mark "1" if extension is attached. (Mark "0" if not applicable.)Line 26, position 68
- 32. Status of Return Mark "1" for Credit to 2009 only (Line 42). Mark "2" for Refund Only (Line 43). Mark "3" for a Credit to 2009 and a Refund (Lines 42 and 43). Mark "4" for Balance Due (Line 50). Mark "5" if all lines are zero (Lines 42, 43, and 50). Example: If Line 43 is \$200 and Line 50 is zero, mark "2". If Line 42 is \$100 and Line 43 is \$200 mark "3".Line 26, position 70

33. Contribution and Donation Status - Mark "0" if Lines 40 and 45 are both zero. Mark "1" if Line 40 is greater than zero. Mark "2" if Line 45 is greater than zero. Mark "3" if Lines 40 and 45 are greater than zero.Line 26, position 72

34. Farmer Indicator Box for Underpayment Penalty - Mark "1" if farmer indicator box is checked on Line 32. Mark "2" if farmer indicator box is checked on Line 49. Mark "0" if not applicable.Line 26, position 75

35. Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 9). (Mark "0" if not applicable.)Line 26, position 78

NOTE: Positions for "Yourself" exemption and for "Spouse" exemption have been purposely omitted from the scanband layout.

* Column One - Resident Form

Enter TPSSN	Line 29,	positions	7-11
Enter SPSSN	Line 30,	positions	7-11
Enter DEVID	Line 31,	positions	7-11
Enter TAXPD	Line 32,	positions	7-11
Enter FORMN	Line 33,	positions	7-11
Enter PTIN	Line 34,	positions	7-11
Enter LINE7	Line 35,	positions	7-11
Enter LN8A	Line 36,	positions	7-11
Enter LN8B	Line 37,	positions	7-11
Enter LN8C	Line 38,	positions	7-11
Enter LN8D	Line 39,	positions	7-11
Enter LN9	Line 40,	positions	7-11
Enter LN10	Line 41,	positions	7-11
Enter LN11	Line 42,	positions	7-11
Enter LN12A	Line 43,	positions	7-11
Enter LN12B	Line 44,	positions	7-11
Enter LN12C	Line 45,	positions	7-11
Enter LN12D	Line 46,	positions	7-11
Enter LN13	,	•	
Enter LN14		•	
Enter LN15	Line 49,	positions	7-11
Enter LN16	Line 50,	positions	7-11
Enter LN17		•	
Enter LN19	•	•	
Enter LN19	,	positions	
Enter LN19A	Line 54,	positions	7-11

* Column Two - Resident Form

Field # of 2-D Barcode

36. Taxpayer's SSN	(Ex: 0111222333)	Line 29, positions 15-24
37. Spouse's SSN	(Ex: 0222333444)	Line 30, positions 15-24
38. Software Dev ID	(Ex: 0000001111)	Line 31, positions 15-24
39. Taxable Period	(Ex: 0012312008)	Line 32, positions 15-24
40. Form ID Number	(SD Ex: 0000006982 , 2D Ex: 0000006988)	Line 33, positions 15-24
41. FEIN/ PTIN/SSN	(Ex: 099999999)	Line 34, positions 15-24
42. Return Line 7	Federal Adjusted Gross Income (AGI)	Line 35, positions 15-24
43. Return Line 8A	Federal Itemized Deductions	Line 36, positions 15-24
44. Return Line 8B	Federal Standard Deduction	Line 37, positions 15-24
45. Return Line 8C	Excess Federal Itemized Deductions	Line 38, positions 15-24
46. Return Line 8D	65% Excess Federal Itemized Deductions	Line 39, positions 15-24
47. Return Line 9	Federal Income Tax	Line 40, positions 15-24
48. Return Line 10	LA Tax Table Income	Line 41, positions 15-24
49. Return Line 11	LA Income Tax	Line 42, positions 15-24
50. Return Line 12A	Federal Child Care Credit	Line 43, positions 15-24
51. Return Line 12B	Nonrefundable Child Care Credit	Line 44, positions 15-24
52. Return Line 12C	Nonref. Child Care Credit Carried Forward	Line 45, positions 15-24

* Column Two - Resident Form (continued)

53.	Return Line 12D	Nonrefundable School Readiness Credit	Line 46, positions 15-24
54.	Return Line 13	Education Credit	Line 47, positions 15-24
55.	Return Line 14	Other Nonrefundable Tax Credits	Line 48, positions 15-24
56.	Return Line 15	Total Nonrefundable Tax Credits	Line 49, positions 15-24
57.	Return Line 16	Adjusted LA Income Tax	Line 50, positions 15-24
58.	Return Line 17	Consumer Use Tax	Line 51, positions 15-24
59.	Return Line 18	Total Income Tax and Consumer Use Tax	Line 52, positions 15-24
60.	Return Line 19	Refundable Child Care Credit	Line 53, positions 15-24
61.	Return Line 19A	Refundable Child Care Credit worksheet, Line 3	3Line 54, positions 15-24

* Column Three - Resident Form

Enter LN19B	Line 29, positions 28-32
Enter LN20	Line 30, positions 28-32
Enter LN21	Line 31, positions 28-32
Enter LN22	Line 32, positions 28-32
Enter LN23	Line 33, positions 28-32
Enter LN24	Line 34, positions 28-32
Enter LN25	Line 35, positions 28-32
Enter LN26	Line 36, positions 28-32
Enter LN27	Line 37, positions 28-32
Enter LN28	Line 38, positions 28-32
Enter LN29	Line 39, positions 28-32
Enter LN30	Line 40, positions 28-32
Enter LN31	Line 41, positions 28-32
Enter LN32	Line 42, positions 28-32
Enter LN33	Line 43, positions 28-32
Enter LN34	Line 44, positions 28-32
Enter LN35	Line 45, positions 28-32
Enter LN36	Line 46, positions 28-32
Enter LN37	Line 47, positions 28-32
Enter LN38	Line 48, positions 28-32
Enter LN39	Line 49, positions 28-32
Enter LN40	Line 50, positions 28-32
Enter LN41	Line 51, positions 28-32
Enter CREDT	Line 52, positions 28-32
Enter REFND	Line 53, positions 28-32
Enter OWED	Line 54, positions 28-32

* Column Four - Resident Form

Field # of 2-D

Barcode

62.	Return Line 19B	.Refundable Child Care worksheet, Line 6	Line 29	positions 36-43
63.	Return Line 20	.Refundable School Readiness Credit	Line 30	positions 36-43
64	Return Line 21	Farned Income Credit	Line 31	positions 36-43

* Column Four - Resident Form (continued)

		.LA Citizens Insurance Credit	
66.	Return Line 23	.LA Property Insurance Credit	Line 33, positions 36-43
		.Other Refundable Tax Credits	
68.	Return Line 25	.LA Tax Withheld for 2008	Line 35, positions 36-43
69.	Return Line 26	.Credit Carried Forward from 2007	Line 36, positions 36-43
70.	Return Line 27	.Paid by Composite Partnership Filing	Line 37, positions 36-43
71.	Return Line 28	.Amount of Estimated Payments for 2008	Line 38, positions 36-43
72.	Return Line 29	.Amount Paid with Extension Request	Line 39, positions 36-43
		.Total Refundable Credits and Payments	
74.	Return Line 31	.Overpayment	Line 41, positions 36-43
		.Underpayment Penalty for Estimated Tax	
76.	Return Line 33	.Adjusted Overpayment	Line 43, positions 36-43
77.	Return Line 34	.Military Family Assistance Fund	Line 44, positions 36-43
		.START Program	
		.Wildlife Habitat and Natural Heritage Trust	
		.LA Prostate Cancer Trust Fund	
81.	Return Line 38	.LA Animal Welfare Commission	Line 48, positions 36-43
		.Community-Based Primary Health Care	
83.	Return Line 40	.Total Donations - Add Lines 34 - 39	Line 50, positions 36-43
		.Subtotal - Subtract Line 40 from Line 33	
85.	Return Line 42 (CREDT)	.Amount Credited to 2009	Line 52, positions 36-43
86.	Return Line 43 (REFND)	.Amount to be Refunded	Line 53, positions 36-43
		.Amount Owed	
	umn Five - Resident Form		Line 00 months 47.54
Ente	· LN45		
Ente	r LN45 r LN46		Line 30, positions 47-51
Enter Enter	r LN45 r LN46		Line 30, positions 47-51Line 31, positions 47-51
Enter Enter Enter Enter	r LN45 r LN46 r LN47		Line 30, positions 47-51 Line 31, positions 47-51 Line 32, positions 47-51
Enter Enter Enter Enter Enter	r LN45 r LN46 r LN47 r LN48		Line 30, positions 47-51 Line 31, positions 47-51 Line 32, positions 47-51 Line 33, positions 47-51
Enter Enter Enter Enter Enter	r LN45 r LN46 r LN47 r LN48 r LN49		Line 30, positions 47-51 Line 31, positions 47-51 Line 32, positions 47-51 Line 33, positions 47-51 Line 34, positions 47-51
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Enter Enter	LN45	mpt code in positions 49-51. Leave positions	Line 30, positions 47-51Line 31, positions 47-51Line 32, positions 47-51Line 33, positions 47-51Line 34, positions 47-51Line 35, positions 47-51Line 36, positions 47-51Line 37, positions 47-51Line 38, positions 47-51
Enter Enter	LN45	mpt code in positions 49-51. Leave positions	Line 30, positions 47-51Line 31, positions 47-51Line 32, positions 47-51Line 33, positions 47-51Line 34, positions 47-51Line 35, positions 47-51Line 36, positions 47-51Line 37, positions 47-51Line 38, positions 47-51Line 38, positions 47-51
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Enterenterenterenterenterenterenterenter	# Dode Enter 4A, enter 3-digit exe 49-51 blank if not applicable Enter 4D, enter 3-digit exe 49-51 blank if not applicable Enter 4D, enter 3-digit exe 49-51 blank if not applicable Enter 4D, enter 3-digit exe 49-51 blank if not applicable Enter 4D, enter 3-digit exe 49-51 blank if not applicable Enter 4D, enter 3-digit exe 49-51 blank if not applicable Enter 4D, enter 3-digit exe 49-51 blank if not applicable Enter 4E, enter 3-digit exe	mpt code in positions 49-51. Leave positions	Line 30, positions 47-51Line 31, positions 47-51Line 32, positions 47-51Line 33, positions 47-51Line 34, positions 47-51Line 35, positions 47-51Line 36, positions 47-51Line 37, positions 47-51Line 38, positions 47-51Line 40, positions 47-51Line 40, positions 47-51Line 41, positions 47-51Line 42, positions 47-51

* Column Five - Resident Form (continued)

Field #	
of 2-D	
Barcode	•

93.	Enter 4F, enter 3-digit exempt code in positions 49-51. 49-51 blank if not applicable.	•	Line 44. positions 47-51
94.	Enter 4G, enter 3-digit exempt code in positions 49-51. 49-51 blank if not applicable.	Leave positions	•
95.	Enter 4H, enter 3-digit exempt code in positions 49-51.		Line 40, positions 41-01

Enter E4I	Line 47, positions 47-51
Enter E4J	Line 48, positions 47-51
Enter E4K	Line 49, positions 47-51
Enter E5A	Line 50, positions 47-51
Enter E5B	
Enter E5C	Line 52, positions 47-51
Enter SCF1D	Line 53, positions 47-51

49-51 blank if not applicable.Line 46, positions 47-51

Field # of 2-D Barcode

96. Enter F2, enter 3-digit refundable credit code in positions 49-51. Leave positions 49-51 blank if not applicable......Line 54, positions 47-51

* Column Six - Resident Form

Field # of 2-D Barcode

97.	Return Line 45	.Additional Donation to Military Family Fu	ındLine 29, positions 55-62
98.	Return Line 46	.Interest	Line 30, positions 55-62
99.	Return Line 47	Delinquent Filing Penalty	Line 31, positions 55-62
100.	Return Line 48	.Delinquent Payment Penalty	Line 32, positions 55-62
101.	Return Line 49	.Underpayment Penalty for Tax Due	Line 33, positions 55-62
102.	Return Line 50	.Balance Due LA	
103.	Return SCH.E Line 1	.Federal Adjusted Gross Income	
104.	Return SCH.E Line 2	.Interest Income from Other States	Line 36, positions 55-62
105.	Return SCH.E Line 2A	.START Contributions	Line 37, positions 55-62
106.	Return SCH.E Line 3	.Total – Add Lines 1, 2, and 2A	Line 38, positions 55-62
107.	Return SCH.E Line 4A	.Exempt Income, Line 4A	Line 39, positions 55-62
108.	Return SCH.E Line 4B	.Exempt Income, Line 4B	Line 40, positions 55-62
109.	Return SCH.E Line 4C	.Exempt Income, Line 4C	Line 41, positions 55-62
110.	Return SCH.E Line 4D	.Exempt Income, Line 4D	Line 42, positions 55-62
111.	Return SCH.E Line 4E	.Exempt Income, Line 4E	Line 43, positions 55-62
112.	Return SCH.E Line 4F	.Exempt Income, Line 4F	
113.	Return SCH.E Line 4G	.Exempt Income, Line 4G	
114.	Return SCH.E Line 4H	.Exempt Income, Line 4H	Line 46, positions 55-62
115.	Return SCH.E Line 4I	.Total Exempt Income - Add Lines 4A - 4	4HLine 47, positions 55-62
116.	Return SCH.E Line 4J	.Federal Tax Applicable to Exempt Incom	neLine 48, positions 55-62
117.	Return SCH.E Line 4K	.Exempt Income – Subtract 4J from Line	

* Column Six - Resident Form (continued)

118. Return SCH.E Line 5A	LA Adjusted Gross Income before IRC 280 (C)Line 50, positions 55-62
119. Return SCH.E Line 5B	IRC 280 (C) Wage Expense Adjustment	Line 51, positions 55-62
120. Return SCH.E Line 5C	LA AGI - Subtract Line 5B from Line 5A	Line 52, positions 55-62
121. Return SCH.F Line 1D	Fees for LA Hunting and Fishing Llicenses	Line 53, positions 55-62
122. Return SCH.F Line 2	Additional Refundable Credit, Line 2	Line 54, positions 55-62

* Column Seven - Resident Form

Octamin Govern Resident Form		
Field # of 2-D Barcode		
123. Enter F3, enter 3-digit refundable credit code in positions 49-51. positions 49-51 blank if not applicable		Line 29, positions 66-7(
124. Enter F4, enter 3-digit refundable credit code in positions 49-51. positions 49-51 blank if not applicable.	Leave	•
125. Enter F5, enter 3-digit refundable credit code in positions 49-51. positions 49-51 blank if not applicable	Leave	•
126. Enter F6, enter 3-digit refundable credit code in positions 49-51 positions 49-51 blank if not applicable	Leave	•
		•
Enter F7		
Enter SCHH1		• •
Enter H2 Enter H3		
Enter SCG1		• •
Enter G2D		
Enter G2E		
Enter G3A		
Enter G3B		
Enter G4A		
Enter G4B		
Field # of 2-D Barcode		
127. Enter G5, enter 3-digit nonrefundable credit code in positions 68-70. positions 68-70 blank if not applicable.		Line 44 positions 66-70
128. Enter G6, enter 3-digit nonrefundable credit code in positions 68-70.	Leave	
positions 68-70 blank if not applicable	Leave	•
positions 68-70 blank if not applicable.		Line 46, positions 66-70
130. Enter G8, enter 3-digit nonrefundable credit code in positions 68-70.		
positions 68-70 blank if not applicable		Line 47, positions 66-70
131. Enter G9, enter 3-digit nonrefundable credit code in positions 68-70.		line 40 monitions 00 70
positions 68-70 blank if not applicable		Line 48, positions 66-70
132. Enter 10, enter 3-digit nonrefundable credit code in positions 68-70. L		Line 40 positions CC 70
positions 68-70 blank if not applicable		Line 49, positions 66-70

* Column Seven - Resident Form (continued)

Enter G11	Line 50, positions 66-70
Enter 12DSF	* I
Enter 20SF	· •
Enter SCODE	· •

* Column Eight - Resident Form

Field # of 2-D Barcode

of 2-D Barcode		
133. Return SCH.F Line 3	Additional Refundable Credit, Line 3	Line 29, positions 74-80
134. Return SCH.F Line 4	Additional Refundable Credit, Line 4	Line 30, positions 74-80
135. Return SCH.F Line 5	Additional Refundable Credit, Line 5	Line 31, positions 74-80
136. Return SCH.F Line 6	Additional Refundable Credit, Line 6	Line 32, positions 74-80
	Total Refundable Credits - Add Lines 1D and 2 – 6	
	Federal Income Tax Liability	
	Federal Disaster Credits	
	Total – Add Lines 1 and 2	
	Credit for Taxes Paid to Other States	
	Total Number of Qualifying Individuals	
	Multiply Line 2D by \$100	
	Value of Computer/ Technological Equipment	
	Multiply Line 3A by 40%	
	Certain Federal Tax Credits	
	Multiply Line 4A by 10%. (Limited to \$25)	
	Additional Nonrefundable Credit, Line 5	
	Additional Nonrefundable Credit, Line 6	
	Additional Nonrefundable Credit, Line 7	
	Additional Nonrefundable Credit, Line 8	
	Additional Nonrefundable Credit, Line 9	
	Additional Nonrefundable Credit, Line 10	Line 49, positions 74-80
154. Return SCH.G Line 11	Total Nonrefundable Credits – Add Lines 1, 2E,	Line 50 monitions 74 00
AFF Detumbling AOD	3B, 4B, and 5 – 10	Line 50, positions 74-80
155. Return Line 12D	Positions 74-76 are zero-filled. Position 77 is the	
	number of dependents who attended a 5-star	
	facility. Position 78 is the number of dependents	
	who attended a 4-star facility. Position 79 is the	
	number of dependents who attended a 3-star facility. Position 80 is the number of dependents	
	who attended a 2-star facility	Line 51 positions 74-80
156 Return Line 20	Positions 74-76 are zero-filled. Position 77 is the	Line 31, positions 74-60
150. Retain Line 20	number of dependents who attended a 5-star	
	facility. Position 78 is the number of dependents	
	who attended a 4-star facility. Position 79 is the	
	number of dependents who attended a 3-star	
	facility. Position 80 is the number of dependents	
	who attended a 2-star facility	Line 52, positions 74-80
157. SPEC CODE	Positions 74-76 are zero-filled. Positions 77-80	
	are for a special event code, which will be issued	
	as needed. Zero-fill if not applicable	Line 53, positions 74-80
	• •	· •

2-D Barcode for Substitute Forms

General Requirements - The Louisiana Department of Revenue is utilizing two-dimensional barcode technology for the resident (IT-540 2D) and nonresident (IT-540B 2D) individual income tax forms. The following are general requirements:

- The 2-D barcode should be placed in the upper right-hand corner of the form positioned ½" from the top edge and ½" from the right edge of the page.
- The area reserved for the barcode measures 4-5/8" x 1-11/16", which includes a ¼" blank area around the barcode. The barcode must fit within this area on the form.
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters should be in uppercase.
- Do not zero-fill numeric fields.
- Negative amounts are not accepted. If less than zero, leave blank.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

Printers - To print a readable barcode, a printer capable of 200 dots per inch (DPI) **minimum** is required; however, **300 DPI or higher is recommended.** If the printer can produce a graphic such as a tax agency seal or logo, then the printer should be capable of producing a 2-D barcode.

Barcode Layout:

- 1. Header Information
- 2. Government Specific Data
- 3. Trailer

Header Information - This information should be placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

- Header Version Number will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. The identifier can be used to route the barcode information to the correct system for further processing. For Louisiana, use 6988 for the resident form and 6999 for the nonresident form.

- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects which revision of the form is used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data for the 2-D barcode on the resident return (IT-540 2D), see the document <u>Specifications for 2-D Barcode on 2008 IT-540 2D</u> (R-6234). For a detailed layout of the government specific data for the 2-D barcode on the nonresident return (IT-540B 2D), see the document <u>Specifications for 2-D Barcode on 2008 IT-540B 2D</u> (R-6235).

Trailer - The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of *EOD* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

Example of 2-D Barcode: T1<CR> (Header Version Number)

9999<CR> (Developer Code) LA<CR> (Jurisdiction) 6988<CR> (Description)

0<CR> (Specification Version) 1.0<CR> (Software Version)

...

EOD<CR>

Information to Provide to Customers - We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer only if your software reproduces the two-dimensional barcode:

Louisiana Resident (IT-540) and Nonresident (IT-540B) Individual Income Tax Forms

The Louisiana Department of Revenue is utilizing the 2-D barcode technology. The barcode contains the information that was entered into your return

Below, is an example of the two-dimensional barcode. You will find this barcode in the top right-hand corner of your completed return. Please note the two-dimensional barcode will **not** be found on the form in the printed booklet version you **may** have received in the mail.

2-D Barcode Sample



Modulus 10 Self-check Digit Computation

- 1. Multiply the unit's position and every alternate position of the base number by 2 starting with right most position.
- 2. Add the digits in the products to the digits in the base number that were not multiplied.
- 3. Subtract the sum from the next higher number ending in zero. The difference is the self-check digit.

Example:

Base Number 4 9 9 8 6 5 5 5 9

Right most position and every other position 9 5 6 9 4

Multiply by 2. 18, 10, 12, 18, 8

Add the digits in the product. (1+8), (1+0), (1+2), (1+8), 8

Digits not multiplied. 5 5 8 9

Add. (1+8)+5+(1+0)+5+(1+2)+8+(1+8)+9+8

Sum 57

Next higher number ending in zero 60

Subtract. 60-57

Self-check digit 3

Modulus 10 15

Return:

Test Scenarios for Resident Forms (IT-540 SD and 2D)

Scenario 1 has all the calculations and answers provided. However, Scenarios 2 through 5 require you to make some calculations. Please provide 1 sample of R-6006 when submitting the test samples.

Scenario 1

Bill Wright and Nancy Wright are married filing jointly with a total of 5 exemptions—2 personal and 3 dependent exemptions. An extension is attached. Address is 5089 Banana Vineyard, Monroe, LA 71201. Telephone number is (318) 687-4320. Bill's SSN is 437-54-3637, and Nancy's SSN is 437-67-4567. They are claiming their 3 children as dependents: Becky (daughter), SSN 122-34-5567, DOB 07/06/1998; Jonathan (son), SSN 400-55-3015, DOB 08/12/2003; and James (son), SSN 400-00-5015, DOB 05/14/2006. Jonathan and James attended a child care facility that is participating in the Quality Star Rating program and is rated as a 4 star facility. The preparer's identification number is 726830902, and telephone number is (225) 922-6432. Schedule E is attached. No use tax due.

1,500 548 1,200 3,346 727 727

Line 7 =	111,417	Line 12D	=	75	Line 24	=	
Line 9 =	11,944	Line 13	=	50	Line 25	=	
Line 10 =	99,473	Line 15	=	150	Line 28	=	
Line 11 =	4,223	Line 16	=	4,073	Line 30	=	
Line $12A =$	1,000	Line 18	=	4,073	Line 44	=	
Line 12B =	25	Line 23	=	98	Line 50	=	
Schedule E: Line 1 Line 3 Line 4A: Volu Line 4B: Othe Line 4I Line 4K Line 5A Line 5C	121,417 121,417 7,800 2,200 10,000 10,000 111,417 111,417						
Schedule F: Line 2: School Line 3: School Line 4: School Line 7	625 500 375 1,500						
Louisiana Pr	operty Insura	nce Credit Works	shee	et:			
Line 1				=	1,400		
Line 3				=	1,400		
Line 5				=	98		

Scenario 2

Sharon Smith is single and over 65—total of 2 exemptions. Her SSN is 454-67-8905. Her address is 3345 West St., New Orleans, LA 70123-6660. Her telephone number is (504) 367-4444. The tax preparer's identification number is 729876549, and telephone number is (504) 291-8831. Schedule E is attached. Use tax is due. She retired on 06/01/2005.

Return:								
Line 7	=	60,527	Line 11	=	(calculate)	Line	e 31 =	= 0
Line 8A	=	15,388	Line 15	=	0	Line	e 33 =	= 0
Line 8B	=	5,450	Line 16	=	(calculate)	Line	= 40 =	= 0
Line 8C	=	(calculate)	Line 17	=	127	Line	: 44 =	(calculate)
Line 8D	=	(calculate)	Line 18	=	(calculate)	Line	= 50 =	370
Line 9	=	15,638	Line 28	=	1,200			
Line 10	=	(calculate)	Line 30	=	1,200			

Schedule E:

Line 1=	96,082
Line 3=	96,082
Line 4A: LA State Employees' Retirement Benefits (02E)=	36,407
Line 4B: Individual Retirement Account (06E)=	6,000
Line 4I=	(calculate)
Line 4J=	(calculate)
Line 4K=	(calculate)
Line 5A=	(calculate)
Line 5C	(calculate)

Scenario 3

Bryan Brown, Jr., is a qualifying widower, with a total of 2 exemptions—1 personal and 1 dependent exemption. His SSN number is 543-56-9876. He resides at 8768 Deepwoods Dr., Minden, LA 71055-4569. Mr. Brown has one son, Bobby, who is deaf. Bobby's SSN is 211-81-6133, DOB 06/04/2004. Bobby attended a child care facility that is participating in the Quality Star Rating program and is rated as a 3 star facility. No use tax is due.

Return:				
Line 7 = 37,315	Line 12B	40	Line 30	= (calculate)
Line 8A = 13,079	Line 12D) = 40	Line 31	= (calculate)
Line 8B = 10,900	Line 14	= 276	Line 32	= 0
Line 8C = (calculate)	Line 15	= (calculate)	Line 33	= (calculate)
Line 8D = (calculate)	Line 16	= (calculate)	Line 40	= 0
Line 9 = 378	Line 18	= (calculate)	Line 41	= (calculate)
Line 10 = (calculate)	Line 22	= 187	Line 42	= 432
Line 11 = (calculate)	Line 23	= 52	Line 43	= (calculate)
Line 12A = 403	Line 25	= 1,122		
Schedule G: Line 2D Line 2E Line 5: Apprenticeship (236) Line 6: Brownfields Investor (260) Line 11		= = = = = = = = = = = = = = = = = = =	129 47	
Louisiana Property Insurance Cre	edit Works	sheet:		

930

187

Line 1

Line 2

Line 3 = (calculate)
Line 5 = (calculate)

Scenario 4

Sam Green is single, with 1 exemption. He resides at 7634 Blue River Dr., Baton Rouge, LA 70812-2000. His telephone number is (225) 356-8982. His SSN is 258-96-3140. No use tax is due.

Return:							
Line 7	=	78,294	Line 15	=	700	Line 30	= (calculate)
Line 9	=	13,675	Line 16	=	(calculate)	Line 44	= 330
Line 10	=	64,619	Line 18	=	(calculate)	Line 45	= 25
Line 11	=	3,030	Line 24	=	500	Line 50	= (calculate)
Line 14	=	700	Line 28	=	1,500		
Schedule F: Line 2: Wind and Solar Energy Systems (64F)= Line 7=						500 500	
Schedul	e G:						
Line 5: Motion Picture Investment (251)							
Line 6: Motion Picture Infrastructure (261)					350		
Line 11.					=	(calculate)	

Return:

Scenario 5

Sharon Morris is filing head of household, with a total of 4 exemptions—1 personal and 3 dependent exemptions. Her SSN is 458-98-5260. Her address is 419 Fertility Lane, Gonzales, LA 74444-1239. Their telephone number is (225) 219-0000. She has 3 children: Jessica (daughter), SSN 400-55-3008, DOB 01/11/1992; Tammy (daughter), SSN 400-55-4008, DOB 03/17/1996; and Sammy (son), SSN 400-55-5008, DOB 04/28/2004. Sammy attended Early Childhood Development Center (EIN 721234567), a child care facility that is participating in the Quality Star Rating program and is rated as a 2 star facility. The center is located at 1234 Main St., Gonzales, LA 74444. The tax preparer's identification number is P36451237, and telephone number is (225) 419-1111. No use tax is due.

Line 7 = 24,183 Line 9 = 0 Line 10 = (calculate) Line 11 = 475 Line 13 = 50 Line 15 = (calculate) Line 16 = (calculate) Line 18 = (calculate) Line 19 = 225 Line 19A = 1,500	Line 19B = Line 20 = Line 21 = Line 24 = Line 25 = Line 30 = Line 31 = Line 33 = Line 34 = Line 35 =	1,500 113 107 200 512 1,157 732 732 5	Line 41 Line 42	= 5 = 5 = 7 = (calculate) = (calculate)	
Schedule F: Line 2: School Readiness Directine 7		:			
Louisiana Refundable Child C Line 1 (Column D)			= 1,500 = 1,500 = 24,183 = 24,183 = (calculate) = (calculate) = (calculate) = (calculate)		
Louisiana Refundable Schoo Line 1 Line 2 (iv) Line 3 Line 4			= (calculate) = (calculate)		
Louisiana Earned Income Cre Line 1 Line 3		:	- /		